

Reporting Guidelines for Contract Employees: Schools

When reporting contributions for employees on a contract, please refer to the following guidelines:

Employees working nine (9) months who are paid over a twelve (12) month period:

These employees are included on the payroll contribution reports for the nine months worked with their salary and the appropriate hours. During the three months that were not worked, report their salary and zero hours. See note below.

Employees working nine (9) months who are paid over a nine (9) month period:

These employees are included on the payroll contribution report for the nine months actually worked with their salary and the appropriate hours reported. See note below.

Employees working nine (9) months who are paid over a twelve (12) month period which includes a lump sum contract payout added to the last month worked:

These employees must be listed only once on the payroll contribution report. The report would include total compensation (the combined salaries and the three month contract payout) and appropriate hours reported. See note below.

Employees working nine (9) months who are paid over a twelve (12) month period which includes a lump sum contract payout paid following the last month worked:

These employees must be listed only once on the payroll contribution report. The report would include total compensation (the lump sum three month contract payout) and zero hours. See note below.

NOTE: *If at any time an employee is paid for additional duties, the normal salary and additional duty salary would be combined and reported as one lump sum. Any additional duty hours should be reported.*

If you have any questions please review the Employer Manual located on our Web site at:

<http://retirement.state.wy.us/publications/index.html>

For detailed information on reporting hours please review the instructions at:

<http://retirement.state.wy.us/employers/reportinghours.htm>.

If you have any questions or concerns, please contact Renee Winfrey in the Employer Relations Department at (307) 777-6865 prior to submitting your payroll contribution report and payment.

The Wyoming Retirement System appreciates your time and cooperation.